

FY 2012-13 BUDGET

BUDGET SECTION SUMMARY

Section Title:

SANITATION ZONE - GEYSERVILLE

A. Program Description

This budget finances the operation, maintenance, and administration of a collection system, pumping stations, treatment plant, and disposal facilities serving the Geyserville area.

B. Financial Summary

Section	GROSS EXPENDITURES			NET COST/USE OF FUND BALANCE		
	FY 11-12 Adopted	FY 12-13 Requested	Percent Change	FY 11-12 Adopted	FY 12-13 Requested	Percent Change
Operations	\$369,800	\$352,450	(4.69%)	\$84,054	\$64,639	(23.10%)
Bonds	9,777	8,827	(9.72%)	(16,288)	(17,183)	5.49%
Construction	30,000	60,000	100.00%	29,450	58,900	100.00%
TOTAL:	\$409,577	\$421,277	2.86%	\$97,216	\$106,356	9.40%

C. Staffing Summary

No staffing is allocated to this index.

D. Workload Summary

Workload Indicator	FY 10-11 Actual	FY 11-12 Budget Estimate	FY 11-12 Revised Estimate	FY 12-13 Projected	Change from FY 11-12 Budget Estimate
Total ESDs	352	352	352	352	0.00%
Total APNs	307	307	321	321	4.56%

E. Summary of Issues and Significant Changes

The Geyserville Sanitation Zone (Geyserville SZ) treatment facility became operational in 1981 and is designed to treat an average daily dry weather flow of up to 92,000 gallons per day. Based on the 1996 Report of Waste Discharge prepared for the Geyserville SZ, current and future treatment plant inflows were expected to remain less than the treatment and disposal capacity of the Geyserville SZ facilities. Accordingly, there are no expansions to the treatment and disposal facilities planned at this time.

The requested rate per ESD for FY 12-13 annual service charges is \$837 representing a 2.0% increase from FY 11-12. For the past several years, rate increases for the Geyserville SZ have not kept pace with increasing regulatory compliance costs.

F. Summary of Reduction Options

No reduction options are proposed.

G. Attachments

- Summary of Revenues and Expenditures
- Character Justification
- Statement of Special Fund Activity

FY 2012-13 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GEYSERVILLE - OPERATIONS

Section/Index No: 681106

Sub-Object No. and Title	Adopted 2011-12	Requested 2012-13	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1001 Flat Charges - CY	\$277,137	\$282,538	\$5,401	1.95%
1061 Flat Charges - PY	4,000	500	(3,500)	(87.50%)
1120 Penalties / Costs on Taxes	500	600	100	20.00%
Subtotal Taxes	\$281,637	\$283,638	\$2,001	0.71%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$825	\$825	\$0	0.00%
Subtotal Use of Money	\$825	\$825	\$0	0.00%
<u>CHARGES FOR SERVICES</u>				
3400 Sanitation Services	\$3,284	\$3,348	\$64	1.95%
Subtotal Charges for Services	\$3,284	\$3,348	\$64	1.95%
<u>OTHER FINANCING SOURCES</u>				
4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A
<u>RESIDUAL EQUITY TRANSFER</u>				
4880 Ret-Between Entities-BOS	\$0	\$0	\$0	N/A
Subtotal Residual Equity Transfer	\$0	\$0	\$0	N/A
TOTAL REVENUES	\$285,746	\$287,811	\$2,065	0.72%

EXPENDITURES:

SERVICES AND SUPPLIES

6040 Communications	\$500	\$500	\$0	0.00%
6140 Maintenance-Equipment	15,000	5,000	(10,000)	(66.67%)
6180 Maintenance - Bldgs/Imp	5,000	0	(5,000)	(100.00%)
6262 Lab Supplies	2,000	1,000	(1,000)	(50.00%)
6430 Printing Services	0	500	500	N/A
6461 Supplies/Expenses	0	1,500	1,500	N/A
6512 Testing/Analysis	20,000	20,000	0	0.00%
6522 District Services	1,000	0	(1,000)	(100.00%)
6523 District Operations	170,000	170,000	0	0.00%
6570 Consultant Services	2,000	25,000	23,000	1150.00%
6573 Administration Costs	2,800	2,800	0	0.00%
6589 Permits	0	500	500	N/A
6610 Legal Services	1,000	1,000	0	0.00%
6820 Rent/Leases-Equipment	0	300	300	N/A
6880 Small Tools/Instruments	0	4,000	4,000	N/A
7206 Equipment Usage Charge	12,500	12,500	0	0.00%
7212 Chemicals	5,000	5,000	0	0.00%
7217 State Permits / Fees	13,000	15,000	2,000	15.38%

FY 2012-13 BUDGET
SUMMARY OF REVENUES AND EXPENDITURES

Sub-Object No. and Title	Adopted 2011-12	Requested 2012-13	Difference	Percent Change
<u>SERVICES AND SUPPLIES (cont'd)</u>				
7247 Water Conservation	22,000	10,000	(12,000)	(54.55%)
7394 Power	20,000	20,000	0	0.00%
<i>Subtotal Services and Supplies</i>	<u>\$291,800</u>	<u>\$294,600</u>	<u>\$2,800</u>	<u>0.96%</u>
<u>OTHER CHARGES</u>				
7980 Depreciation	\$73,000	\$42,850	(\$30,150)	(41.30%)
<i>Subtotal Other Charges</i>	<u>\$73,000</u>	<u>\$42,850</u>	<u>(\$30,150)</u>	<u>(41.30%)</u>
<u>FIXED ASSETS</u>				
8560 Equipment	\$0	\$10,000	\$10,000	N/A
<i>Subtotal Fixed Assets</i>	<u>\$0</u>	<u>\$10,000</u>	<u>\$10,000</u>	<u>N/A</u>
<u>OTHER FINANCING USES</u>				
8625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
<i>Subtotal Other Financing Uses</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>
<u>APPROPRIATIONS FOR CONT</u>				
9000 Appropriations for Contingencies	\$5,000	\$5,000	\$0	0.00%
<i>Subtotal Appropriations for Contin.</i>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$0</u>	<u>0.00%</u>
TOTAL EXPENDITURES	\$369,800	\$352,450	(\$17,350)	(4.69%)
TOTAL NET COST				
<i>(Expenditures Minus Revenues)</i>	\$84,054	\$64,639	(\$19,415)	(23.10%)

FY 2012-13 BUDGET
CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation

Section Title: Sanitation Zone - Geyserville - Operations

Character Title: Taxes **Character No.:** 681106-10

1001 Flat Charges - CY

Flat charge revenue from annual service charges is expected to increase slightly from the adopted FY 11-12 budget. The annual rate will increase 2.0%, from \$821 to \$837.

ESDs times annual rate:	348 x \$837	\$291,276
Less Estimated Delinquency Factor:	3%	(8,738)
		<hr/>
		\$282,538

(See SubObject 3400 for Total ESDs)

1061 Flat Charges - PY

This account records the estimated delinquent amount of prior years sewer service charges.

1120 Penalties / Costs on Taxes

This item records penalties paid on delinquent sewer service charges.

Character Title: Use of Money **Character No.:** 681106-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$150,000
Projected Interest Rate	0.55%
	<hr/>
Projected/Planned Interest on Pooled Cash	\$825

Character Title: Charges for Services **Character No.:** 681106-30

3400 Sanitation Services

This account records annual sewer service charges for entities that are invoiced, rather than collected as flat charges on the tax roll, and for new hook-ups as they occur during the year. The Sanitation Rate Ordinance requires that charges be collected at the time permits are issued. The properties are then added to the tax roll master listing and collected through sub-object 1001, Flat Charges, in the following year.

Based on projected FY 12-13 ESDs, the Zone will experience an increase in revenue from invoiced entities. The budgeted revenue reflects an increase in the annual sewer service charge from \$821 to \$837.

ESDs x Annual Charge 4 x **\$837** = \$3,348

6040 Communications

This account records expenses paid by the Geyserville SZ for outside communication and wireless services.

6140 Maintenance-Equipment

This account records the costs for routine maintenance of equipment.

6262 Laboratory Supplies

This account records the cost of lab supplies required for testing and monitoring wastewater.

6430 Printing Services

This item is requested to cover the costs of printing services, which are primarily furnished by the County Reprographics Department.

6461 Supplies/Expenses

Supplies/Expenses covers the costs of operational supplies.

6512 Testing/Analysis

This account records expenses incurred to comply with all regulatory testing requirements.

6523 District Operations

This account records the cost of labor and overhead associated with operations and maintenance of the Geyserville SZ's facilities.

6570 Consultant Services

This account records the cost of consultant services required in support of special projects including Permitting and Regulatory Assistance (\$25,000) PJ # TBD.

6573 Administration Costs

This account represents the 1% administration fee assessed by the County for processing collection of flat charges on the tax roll.

6610 Legal Services

This item covers the estimated costs of legal services to be provided by County Counsel or outside legal services.

6820 Rents/Leases-Equipment

This item is requested to provide funds for rents and leases of equipment.

6880 Small Tools/Instruments

This item is requested to provide funds for the purchase of office furniture, small tools, instruments and equipment that are individually under \$5,000.

7206 Equipment Usage Charges

This item is requested to provide funds for equipment usage.

7212 Chemicals

This account records the cost of chemicals required for operation of the treatment plant. The anticipated amount is considered necessary to meet the discharge requirements of the Geyserville SZ waste discharge requirements issued by the State Water Quality Control Board.

Character Title: **Services and Supplies (continued)**

Character No.: **681106-60**

7217 State Permits / Fees

This account records the cost of Geyserville SZ's waste discharge requirements issued by the Regional Water Quality Control Board.

7247 Water Conservation

This account records the cost of the High Efficiency Fixture Direct Install Program with the goal of inflow reduction and the retrofit of old, high water using fixtures.

7394 Power

This account records the cost of payments made for utilities such as gas and electricity.

Character Title: **Other Charges**

Character No.: **681106-75**

7980 Depreciation

Generally Accepted Accounting Principles require that depreciation be expensed each year.

Character Title: **Other Financing Uses**

Character No.: **681106-86**

8625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted for FY 12-13.

Character Title: **Appropriations for Contingencies**

Character No.: **681106-90**

9000 Appropriations for Contingencies

This account provides funding for unanticipated expenditures or revenue shortfalls.

FY 2012-13 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - Geyserville - Operations
Index No.: 681106

DESCRIPTION OF FUND ACTIVITY	Actual FY 10-11	Estimated FY 11-12	Requested FY 12-13
Undesignated/Unreserved BEGINNING Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$171,887	\$244,431	\$214,810
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	286,553	286,653	287,811
Expenditures - (Decrease) fund balance	(316,429)	(389,783)	(352,450)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	(29,876)	(103,130)	(64,639)
Adjustments to Reserves/Encumbrances:			
7980 - Depreciation	78,979	73,509	42,850
Change in Encumbrance	22,811	-	-
Change in Water Conservation Reserve	629	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	102,419	73,509	42,850
Undesignated/Unreserved ENDING Fund Balance			
Available for Budgeting	\$244,431	\$214,810	\$193,021
Total Increase/(Decrease) in Fund Balance for Fiscal Year <i>(Difference between Beginning and Ending Balance)</i>	\$72,544	(\$29,621)	(\$21,789)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/010</u>	<u>7/1/11</u>	
Cash	\$218,776	\$274,856	
Other Receivables (Flat Charges)	22,839	21,494	
Accounts Payable	(1,743)	(7,374)	
Reserve for Water Conservation	(19,527)	(18,898)	
Encumbrance (P.O.)	(48,458)	(25,647)	
Total Beginning Fund Balance	\$171,887	\$244,431	

FY 2012-13 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: **SANITATION ZONE - GEYSERVILLE - BONDS**
 Section/Index No: **681205**

Sub-Object No. and Title	Adopted 2011-12	Requested 2012-13	Difference	Percent Change
REVENUES:				
<u>TAXES</u>				
1000 Prop Taxes - CY Secured	\$24,200	\$24,200	\$0	0.00%
1020 Prop Taxes - CY Supplemental	600	600	0	0.00%
1040 Prop Taxes - CY Unsecured	600	600	0	0.00%
Subtotal Taxes	\$25,400	\$25,400	\$0	0.00%
<u>USE OF MONEY</u>				
1700 Interest on Pooled Cash	\$165	\$110	(\$55)	(33.33%)
Subtotal Use of Money	\$165	\$110	(\$55)	(33.33%)
<u>INTERGOVERNMENTAL REVENUES</u>				
2440 St - HOPTR	\$500	\$500	\$0	0.00%
Subtotal Intergovernmental Revenues	\$500	\$500	\$0	0.00%
TOTAL REVENUES	\$26,065	\$26,010	(\$55)	(0.21%)
EXPENDITURES:				
<u>SERVICES AND SUPPLIES</u>				
6635 Fiscal Agent Fees	\$52	\$52	\$0	0.00%
Subtotal Services and Supplies	\$52	\$52	\$0	0.00%
<u>OTHER CHARGES</u>				
7920 Interest	\$9,725	\$8,775	(\$950)	(9.77%)
Subtotal Other Charges	\$9,725	\$8,775	(\$950)	(9.77%)
<u>ADMINISTRATIVE CONTROL ACCOUNT</u>				
9200 Ent - Principal	\$19,000	\$19,000	\$0	0.00%
9209 Ent - Principal Clearing	(19,000)	(19,000)	0	0.00%
Subtotal Administrative Control	\$0	\$0	\$0	N/A
TOTAL EXPENDITURES	\$9,777	\$8,827	(\$950)	(9.72%)
TOTAL NET COST <i>(Expenditures Minus Revenues)</i>	(\$16,288)	(\$17,183)	(\$895)	5.49%

FY 2012-13 BUDGET CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Bonds

Character Title: Taxes Character No.: 681205-10

1000 Prop Taxes - CY Secured

The Auditor-Controller establishes a tax rate sufficient to accumulate tax revenues necessary to make bond payments of interest and principal. The bonds were passed to fund construction of sewage facilities.

1020 Prop Taxes - CY Supplemental

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

1040 Prop Taxes - CY Unsecured

The amount requested for property tax revenue is based on prior year actuals and current year estimates from the Auditor-Controller's office.

Note: The FY 12-13 bond payment amount (principal and interest) is \$27,775. To avoid major fluctuations in the tax rate from year to year, the tax amount budgeted and/or collected each year may not correspond exactly to the annual bond payment (P&I). Over or under collection in any single year (when compared to the bond payment for that year) merely increases or decreases the fund balance retained in this index. The Auditor's long term tax rate calculations are designed to ensure that debt service obligations are met, while retaining an appropriate level of fund balance, and minimizing unnecessary tax rate fluctuations.

Character Title: Use of Money Character No.: 681205-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$20,000
Projected Interest Rate	<u>0.55%</u>
Projected/Planned Interest on Pooled Cash	\$110

Character Title: Intergovernmental Revenue Character No.: 681205-20

2440 St - HOPTR

This account records the receipt of State Home Owner's Property Tax Relief as allocated by the Auditor's Office. The claim is filed with the State based on the number of Homeowner's exemptions filed with the County.

Character Title: Services and Supplies Character No.: 681205-60

6635 Fiscal Agent Fees

This account records the fee collected by the County Treasurer for acting as the fiscal agent.

Character Title:**Other Charges****Character No.:****681205-75****7920 Interest**

This account reflects the interest expense on the outstanding general obligation bonds. The interest rate is 5%. Payments began January 1, 1981 and will continue semi-annually until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

Character Title:**Administrative Control****Character No.:****681205-92****9200 Ent - Principal**

This account reflects the principal expense for general obligation bonds that were issued in 1980 to finance the local share of a wastewater collection system. Payments on the bonds will continue until January 1, 2020. The request for the forthcoming fiscal year is based on the bond amortization schedule prepared at the time the bonds were sold.

The following reflects the bond principal payment history to date:

Original Amount of the General Obligation Bond Issue:	\$500,000
Total FY 80-81 through FY 10-11 Principal Payments:	(296,000)
FY 11-12 Principal Payment:	<u>(19,000)</u>
Outstanding Bond Amount	\$185,000

9209 Ent - Principal Clearing

This is the clearing account for sub-object 9200, Ent - Principal.

FY 2012-13 BUDGET
STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - Geyserville - Bonds
Index No.: 681205

DESCRIPTION OF FUND ACTIVITY	Actual FY 10-11	Estimated FY 11-12	Requested FY 12-13
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$38,274	\$33,114	\$30,693
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	24,490	26,356	26,010
Expenditures - (Decrease) fund balance	(10,650)	(9,777)	(8,827)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	13,840	16,579	17,183
Adjustments to Reserves/Encumbrances:			
9200 - Enterprise Principal	(18,000)	(19,000)	(19,000)
Change in Matured Bonds Payable	(1,000)	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	(19,000)	(19,000)	(19,000)
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$33,114	\$30,693	\$28,876
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	(\$5,160)	(\$2,421)	(\$1,817)
<u>Fund Balance Components at Beginning of FY</u>	<u>7/1/010</u>	<u>7/1/11</u>	
Cash	\$56,274	\$52,114	
Matured Bonds Payable	(18,000)	(19,000)	
Total Beginning Fund Balance	\$38,274	\$33,114	

FY 2012-13 BUDGET

SUMMARY OF REVENUES AND EXPENDITURES

Section Title: SANITATION ZONE - GEYSERVILLE - CONSTRUCTION
Section/Index No: 681304

Sub-Object No. and Title	Adopted 2011-12	Requested 2012-13	Difference	Percent Change
--------------------------	--------------------	----------------------	------------	-------------------

REVENUES:

USE OF MONEY

1700 Interest on Pooled Cash	\$550	\$1,100	\$550	100.00%
Subtotal Use of Money	\$550	\$1,100	\$550	100.00%

OTHER FINANCING SOURCES

4625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Sources	\$0	\$0	\$0	N/A

TOTAL REVENUES	\$550	\$1,100	\$550	100.00%
-----------------------	--------------	----------------	--------------	----------------

EXPENDITURES:

FIXED ASSETS

8510 Buildings / Improvements	\$0	\$60,000	\$60,000	N/A
9142 Capital Replacement Program	30,000	0	(30,000)	(100.00%)
Subtotal Fixed Assets	\$30,000	\$60,000	\$30,000	100.00%

OTHER FINANCING USES

8625 OT - W/in Special Dist - BOS	\$0	\$0	\$0	N/A
Subtotal Other Financing Uses	\$0	\$0	\$0	N/A

TOTAL EXPENDITURES	\$30,000	\$60,000	\$30,000	100.00%
---------------------------	-----------------	-----------------	-----------------	----------------

TOTAL NET COST	\$29,450	\$58,900	\$29,450	100.00%
<i>(Expenditures Minus Revenues)</i>				

FY 2012-13 BUDGET

CHARACTER JUSTIFICATION

Department - Division: Sonoma County Water Agency - Sanitation
Section Title: Sanitation Zone - Geyserville - Construction

Character Title: Use of Money Character No.: 681304-17

1700 Interest on Pooled Cash

This account records interest on pooled cash held for the Zone by the County Treasurer's office. Estimated interest is projected based on cash on hand and current interest rate trends.

Estimated Average Cash Balance	\$200,000
Projected Interest Rate	<u>0.55%</u>
Projected/Planned Interest on Pooled Cash	\$1,100

Character Title: Other Financing Sources Character No.: 681304-46

4625 OT - W/in Special Dist - BOS

This account reflects the transfer of cash from the Operations Fund to the Construction Fund to finance the Capital Replacement Program. If the Operations Fund does not have sufficient cash available to finance planned capital projects, the transfer will not be made and any uncompleted projects will be rescheduled and rebudgeted in the next fiscal year. No operating transfer will be budgeted in FY 12-13.

Character Title: Fixed Assets Character No.: 681304-85

8510 Buildings / Improvements

This account reflects funds for treatment plant and disposal system expansion and improvement projects. The following project is planned for FY 12-13.

Chlorination System Upgrades (\$60,000).

9142 Capital Replacement Program

This account reflects funds for repair and replacement of the sewer collection system. Long-term replacement of existing facilities that are worn out and in disrepair will help to bring the facilities up to current sanitation standards and will extend the life of the sanitation infrastructure.

The amount requested for the forthcoming year is for a variety of repairs and replacement of worn out parts, as needed. This account reflects funds for treatment plant and disposal system expansion and improvement projects. For FY 12-13 there are no planned projects.

Character Title: Other Financing Uses Character No.: 681304-86

8625 OT - W/in Special Dist - BOS

No operating transfer is planned for FY 12-13.

FY 2012-13 BUDGET

STATEMENT OF SPECIAL FUND ACTIVITY

Department: Sonoma County Water Agency - Sanitation
Section: Sanitation Zone - Geyserville - Construction
Index No.: 681304

DESCRIPTION OF FUND ACTIVITY	Actual FY 10-11	Estimated FY 11-12	Requested FY 12-13
Undesignated/Unreserved <u>BEGINNING</u> Fund Balance			
Available for Budgeting (See Detailed Components Below)	\$308,300	\$310,272	\$286,269
Annual Revenues and Expenditures:			
Revenues - Increase fund balance	1,972	5,997	1,100
Expenditures - (Decrease) fund balance	-	(30,000)	(60,000)
Net Surplus or Deficit - Increase/(Decrease) to fund balance	1,972	(24,003)	(58,900)
Adjustments to Reserves/Encumbrances:			
Capitalized Interest	-	-	-
Reclass CIP to PY Expense	-	-	-
Net Adjustment - Increase/(Decrease) to Fund Balance	-	-	-
Undesignated/Unreserved <u>ENDING</u> Fund Balance			
Available for Budgeting	\$310,272	\$286,269	\$227,369
Total Increase/(Decrease) in Fund Balance for Fiscal Year (Difference between Beginning and Ending Balance)	\$1,972	(\$24,003)	(\$58,900)
<u>Fund Balance Components at Beginning of FY</u>	7/1/010	7/1/11	
Cash	\$308,300	\$310,272	
Accounts Payable	-	-	
Total Beginning Fund Balance	\$308,300	\$310,272	